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**Attorney Docket No. 00/067 NUT C1  
Customer No. 38263****PATENT****OFFICIAL****IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of: Burgard

Art Unit: 1731

Serial No. 10/800,364

Examiner: D. Walls

Filed: March 12, 2004

**For: NICOTINE SALTS HAVING IMPROVED TASTE,  
PROCESS FOR THEIR PREPARATION AND THEIR USE****PRELIMINARY AMENDMENT****Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450****Charlotte, NC  
May 3, 2004**

Dear Sir:

This Preliminary Amendment is being filed in reply to the Office Action dated September 15, 2003 ("Office Action") and subsequent Advisory Action dated January 20, 2004 ("Advisory Action") within the parent application to the above-referenced application, i.e. Application No. 09/810,815 filed on March 16, 2001. A declaration in accordance with 37 CFR 1.132 by Dr. Andreas Burgard is attached as Exhibit I.

Kindly amend the above-referenced application prior to examination on the merits of the case, as follows:

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this paper.

**Remarks** begin on page 4 of this paper.